Please delete the present Abstract of the Disclosure.

Please add the following new Abstract of the Disclosure:

A device is dedicated to the processing of audio and video data for multimedia communication, via an asynchronous network, between first LAN audio and video terminals and second LAN audio and video terminals. This device includes i) connection means to establish communications with the first LAN audio and video terminals and with other connection means installed in another device, ii) first dating means to attach a transmit time mark and an identifier to the audio and video data emitted by the first LAN audio and video terminals, before their transmission to the other connection means and iii) processing means to determine a time difference representing the transmission time difference between the received audio and video data and presenting the same identifier.